Johnson, then Senator DeCamp and then Senator Carsten. Senator Vard Johnson.

SENATOR V. JOHNSON: Mr. Speaker and members of the body, I am going to speak in opposition to Senator Rod Johnson's motion to reconsider the death of LB 38. Now Senator Hefner's point is well taken which is that in fairness to the property tax relief issue it is important that we have a variety of concepts before the Nebraska Legislature that we could ultimately adopt. My personal feeling is this. We have spent a lot of time discussing the rebate method. I mean, we really have spent about four legislative days discussing the rebate method. We have aired the pitfalls of the rebate method along with its virtues. I think we know the issue relatively well and it became painfully clear that a majority of members in this Legislature did not support the rebate method as the preferred method for property tax relief. My feeling is that once those conclusions are reached, then that agenda item should just come to an end. You just bring it to an end and you say, we are going to move on now, we are going to talk about other methodologies. Now, of course, we all know that there is a real possibility that we could never reach a conclusion. Well, that is part of the process. I hope that does not occur. But I think in the end it is wrong for us to continue to go back to old items over and over again. Items, issues need to be brought to a closure. When issues are not brought to a closure, a Legislature continues to flounder, but you need to decide an issue and then move on. We worked LB 38 very diligently with Senator Lamb expressing his viewpoint on a fairly high cap and a low percentage, Senator John DeCamp expressing his viewpoint on a low cap and a high percentage, Senator Arlene Nelson offering a middle ground. In the end, no one of those methods received the requisite number of votes and the staying power and the bill was killed. Now we have never really discussed some of the other problems with the rebate concept. I just passed a letter out from Donna Karnes, the Tax Commissioner, where she outlines the basic mechanical problems with a rebate concept. We have always assumed that the rebate system would work. It would just a question of our arriving at the right kind of rebate formula. I think in the last analysis when we look at the system mechanically, we will discover shortcomings and we put those shortcomings into the equation of ambiguity where we are not able to arrive at a real consensus to exactly what the cap amount should be and what